

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*¹

Debtors.

Chapter 11

Case No. 18-23538 (RDD)

**APPELLANTS STATEMENT OF ISSUES TO BE PRESENTED AND
DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL**

Appellants Mien Co., Ltd., A&A (HK) Industrial Limited, AMW Vietnam Co., Ltd., Auxo International Ltd., Beauty Gem, Inc., Esjay International Private Limited, Helen Andrews Inc, Holdsun Group Limited, Mansheen Industries, Ltd, Meenu Creation LLP, Mingle Fashion Limited, Purcell Murray Company, Inc., Samil Solution Co., Ltd., Shanghai Fochier International Trade Co. Ltd., Strong Progress Garment Factory Company Limited, and Vogue Tex (Pvt) Ltd. (the “Appellants”), by and through their undersigned counsel, hereby respectfully submit, pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure and Rule 8009-1 of the Local Bankruptcy Rules for the Southern District of New York, this statement of issues and designation of the items to be included in the record on appeal in connection with Appellants’ Appeal of the October 15, 2019 *Order (I) Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors and (II) Granting Related Relief* (Dkt. No. 5370) entered by the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

STATEMENT OF ISSUES ON APPEAL

1. Whether the Bankruptcy Court erred in finding that the Debtors’

Chapter 11 Plan of Reorganization met the requirements of 11 U.S.C. § 1129(a)(9)

2. Whether the Bankruptcy Court erred in finding that the Debtors’

Chapter 11 Plan of Reorganization met the good faith requirement of 11 U.S.C. § 1129(a)(3).

DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL

Appellants designate the following items for inclusion in the record on appeal.

Each designated item shall also include any and all exhibits and documents annexed to and referenced within such items.

Docket No.	Docket Entry Date	Description
3	10/15/2018	Declaration of Robert A. Riecker Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York
101	10/16/2018	Interim Order (I) Authorizing the Debtors to (A) Obtain Post-Petition Financing, (B) Grant Senior Secured Priming Liens and Superpriority Administrative Expense Claims, and (C) Utilize Cash Collateral; (II) Granting Adequate Protection to the Prepetition Secured Parties; (III) Modifying the Automatic Stay; (IV) Scheduling Final Hearing; and (V) Granting Related Relief
951	11/30/2018	Interim Junior DIP Order (I) Authorizing the Debtors to (A) Obtain Post-Petition Financing and (B) Grant Secured Priming Liens and Superpriority Administrative Expense Claims; (II) Modifying the Automatic Stay; (III) Scheduling Final Hearing; and (IV) Granting Related Relief
955	11/30/2018	Final Order (I) Authorizing the Debtors to (A) Obtain Post-Petition Financing, (B) Grant Senior Secured Priming Liens and Superpriority Administrative Expense Claims, and (C) Utilize Cash Collateral; (II) Granting Adequate Protection to the Prepetition Secured Parties; (III) Modified the Automatic Stay; and (IV) Granting Related Relief
1436	12/28/18	Final Junior DIP Order (I) Authorizing the Debtors to (A) Obtain Post-Petition Financing and (B) Grant Secured Priming Liens and Superpriority Administrative Expense Claims; (II) Modifying The Automatic Stay; and (III) Granting Related Relief

Docket No.	Docket Entry Date	Description
3275	4/17/2019	Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
3894	5/16/2019	Amended Plan : Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
4389	6/28/2019	Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and its Affiliated Debtors
4390	6/28/2019	Disclosure Statement for Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors, with Exhibits
4392	6/28/2019	Order (I) Approving Disclosure Statement, (II) Establishing Notice and Objection Procedures for Confirmation of the Plan, (III) Approving Solicitation Packages and Procedures for Distribution Thereof, (IV) Approving the Forms of Ballots and Establishing Procedures for Voting on the Plan, and (V) Granting Related Relief
4476	7/9/2019	Second Amended Plan / Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and its Affiliated Debtors
4478	7/9/2019	Disclosure Statement for Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
4632	7/26/2019	Notice of Filing of Plan Supplement in Connection with Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
4703	8/2/2019	Notice of Filing of Plan Supplement in Connection with Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
4704	8/2/2019	Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
4726	8/2/2019	Amended Objection to Confirmation of Plan to Modified Second Amended Joint Chapter 11 Plan
5084	9/6/2019	Declaration of Abena A. Mainoo, dated September 6, 2019, in Support of Transform Holdco LLC's Reply Memorandum of Law in Further Support of the Adversary Complaint, with Exhibit W

Docket No.	Docket Entry Date	Description
5142	9/13/2019	Notice of Filing of Proposed Order Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holding Corporation and Its Affiliated Debtors
5144	9/13/2019	Debtors' Memorandum of Law in Support of Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5146	9/13/2019	Declaration of William L. Transier in Support of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5148	9/13/2019	Declaration of Brian J. Griffith in Support of Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings corporation and Its Affiliated Debtors
5149	9/13/2019	Declaration of William Murphy in Support of Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5266	9/30/2019	Supplemental Objection to Confirmation of Amended Plan - Mien Co. Ltd, Helen Andrews, Strong Progress Garment Factory Company, Ltd., Samil Solutions, Shangai Fochier, Purcell Murray, A&A HK Industrial, Mingle Fashion, Mansheen Industries, Ltd., AMW Vietnam Co., Ltd, Auxo International Ltd., Holdsun Group Ltd., Beauty Gem, Inc.
5277	9/30/2019	Objection to Confirmation of Plan - Meenu Creation LLP's Joinder to Mien et al.'s Supplemental Objection to Confirmation of the Modified Second Amended Joint Chapter 11 Plan
5293	10/1/2019	Second Amended Plan / Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5295	10/1/2019	Notice of Filing of Revised Plan Supplement in Connection with Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5296	10/1/2019	Debtors' Supplemental Memorandum of Law in Support of Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors

5297	10/1/2019	Supplemental Declaration of Brian J. Griffith in Support of Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5301	10/2/2019	Notice of Filing of Revised Administrative Expense Claims Consent Program Term Sheet With The Ad Hoc Vender Group and Creditors' Committee
5319	10/2/2019	Notice of Agenda of Matters Scheduled for Hearing on October 3, 2019 at 10:00 A.M.
5330	10/4/2019	Notice of Continuation of Hearing on Confirmation of Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and its Affiliated Debtors
5332	10/7/2019	Objection to Confirmation of Amended Plan – Second Supplemental Objection of Mien Co. Ltd, Helen Andrews, Strong Progress Garment Factory Company, Ltd, Samil Solutions, Shanghai Fochier, Purcell Murray, A&A HK Industrial, Mingle Fashion, Mansheen Industries ltd., AMW Vietnam Co. Ltd, Holdsun Group Ltd., Auxo International Ltd., Beauty Gem, and Meenu Creation LLP to Debtors Plan of Reorganization and Motion to Reopen Final DIP Order
5333	10/7/2019	Notice of Filing of Revised Proposed Order Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5334	10/7/2019	Notice of Filing of (I) Revised Notice of Administrative Expense Claims Consent Program and Opt-In/Opt-Out Procedures, (II) Revised Ballot to Opt-In to Administrative Expense Claims Consent Program and (III) Revised Ballot to Opt-Out of Administrative Expense Claims Consent Program
5335	10/7/2019	Notice of Filing of Fourth Plan Supplement in Connection With Modified Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors
5370	10/15/2019	Order (I) Confirming Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors and (II) Granting Related Relief
5528	10/29/2019	Notice of Appeal of Confirmation Order by A&A HK Industrial, AMW Vietnam Co. Ltd., Auxo International Ltd., Beauty Gem, Inc., Esjay International Pvt. Ltd., Helen Andrews Inc., Holdsun Group Ltd., Mansheen Industries, Ltd., Meenu Creations LLP, Mien Co., Ltd., Mingle Fashion Limited, Purcell Murray, Samil Solutions, Shanghai Fochier, Strong Progress Garment Factory Company Ltd., Vogue Tex (Pvt) Ltd.

HEARING TRANSCRIPTS

Docket No.	Docket Entry Date	Description
5395	10/7/2019	Transcript of Hearing Held on October 3, 2019
5396	10/9/2019	Transcript of Hearing Held on October 7, 2019

Dated: November 11, 2019
New York, New York

THE SARACHEK LAW FIRM

/s/ Joseph E. Sarachek
Joseph E. Sarachek
101 Park Avenue – 27th Floor
New York, NY. 10178
Telephone: (646) 517-5420
Facsimile: (646) 861-4950
joe@saracheklawfirm.com

*Attorneys for Mien Co. Ltd., Helen Andrews, Strong
Progress Garment Factory Company, Ltd., Samil Solutions,
Shanghai Fochier, Purcell Murry, A&A HK Industrial,
Mingle Fashion Limited Mansheen Industries, Ltd., AMW
Vietnam Co. Ltd., Holdsun Group Ltd., Auxo International
Ltd., Beauty Gem, Inc., Meenu Creations LLP, Esjay
International, Vogue Tex (Pvt) Ltd.*